

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Chapter 11

Check if this an amended filing

## Official Form 201

# Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name International Orange Spa, Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 46-1580552

4. Debtor's address Principal place of business

2421 Larkspur Landing Circle  
Suite 43  
Larkspur, CA 94939

Number, Street, City, State & ZIP Code

Marin  
County

Mailing address, if different from principal place of business

65 Hermit Lane  
Kentfield, CA 94904

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.internationalorange.com

6. Type of debtor

- Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
- Partnership (excluding LLP)
- Other. Specify: \_\_\_\_\_

**7. Describe debtor's business**

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))  
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
 Railroad (as defined in 11 U.S.C. § 101(44))  
 Stockbroker (as defined in 11 U.S.C. § 101(53A))  
 Commodity Broker (as defined in 11 U.S.C. § 101(6))  
 Clearing Bank (as defined in 11 U.S.C. § 781(3))  
 None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)  
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)  
 Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.**8121****8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

- Chapter 7  
 Chapter 9  
 Chapter 11. Check all that apply:

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 A plan is being filed with this petition.  
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?** No. Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?** No Yes.

List all cases. If more than 1, attach a separate list

Debtor _____	Relationship _____	
District _____	When _____	Case number, if known _____

**11. Why is the case filed in this district?** *Check all that apply:*

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.  
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention? (Check all that apply.)**

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
 What is the hazard? \_\_\_\_\_

- It needs to be physically secured or protected from the weather.

- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- Other \_\_\_\_\_

**Where is the property?**

Number, Street, City, State & ZIP Code \_\_\_\_\_

**Is the property insured?**

No

Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

### Statistical and administrative information

**13. Debtor's estimation of available funds** *Check one:*

- Funds will be available for distribution to unsecured creditors.  
 After any administrative expenses are paid, no funds will be available to unsecured creditors.

**14. Estimated number of creditors**

- 1-49  
 50-99  
 100-199  
 200-999

- 1,000-5,000  
 5001-10,000  
 10,001-25,000

- 25,001-50,000  
 50,001-100,000  
 More than 100,000

**15. Estimated Assets**

- \$0 - \$50,000  
 \$50,001 - \$100,000  
 \$100,001 - \$500,000  
 \$500,001 - \$1 million

- \$1,000,001 - \$10 million  
 \$10,000,001 - \$50 million  
 \$50,000,001 - \$100 million  
 \$100,000,001 - \$500 million

- \$500,000,001 - \$1 billion  
 \$1,000,000,001 - \$10 billion  
 \$10,000,000,001 - \$50 billion  
 More than \$50 billion

**16. Estimated liabilities**

- \$0 - \$50,000  
 \$50,001 - \$100,000  
 \$100,001 - \$500,000  
 \$500,001 - \$1 million

- \$1,000,001 - \$10 million  
 \$10,000,001 - \$50 million  
 \$50,000,001 - \$100 million  
 \$100,000,001 - \$500 million

- \$500,000,001 - \$1 billion  
 \$1,000,000,001 - \$10 billion  
 \$10,000,000,001 - \$50 billion  
 More than \$50 billion

Debtor

**International Orange Spa, Inc.**

Name

Case number (*if known*)

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 11, 2020

MM / DD / YYYY

**X /s/ Melissa Ferst**

Signature of authorized representative of debtor

Title President

**Melissa Ferst**

Printed name

**18. Signature of attorney**

**X /s/ Michael St. James**

Signature of attorney for debtor

Date October 11, 2020

MM / DD / YYYY

**Michael St. James**

Printed name

**St. James Law, P.C**

Firm name

**22 Battery Street, Suite 888  
San Francisco, CA 94111**

Number, Street, City, State & ZIP Code

Contact phone (415) 391-7568

Email address

michael@stjames-law.com

**95653 CA**

Bar number and State

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

Official Form 202

## Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

### Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets–Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 11, 2020

X /s/ Melissa Ferst

Signature of individual signing on behalf of debtor

Melissa Ferst

Printed name

President

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **International Orange Spa, Inc.**

United States Bankruptcy Court for the: **NORTHERN DISTRICT OF CALIFORNIA**

Check if this is an

Case number (if known): \_\_\_\_\_

amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Cross River Bank Attn: Bankruptcy 400 Kelby St. 14 <sup>th</sup> Floor Fort Lee, NJ 07024	Bankruptcy/Loss Mitigation  (201) 808-7000	SBA Loan made through the Paycheck Protection Program (PPP).				\$562,607.00
Gift Certificates Various Holders	N/A  N/A N/A	Unliquidated gift certificates	Unliquidated			\$1,400,000.00
Markel Corporate Headquarters Attn: Bankruptcy 4521 Highwoods Parkway Glen Allen, VA 23068	Marcia Adams  Marcia.Adams@Markel.com  (804) 217-8746	Worker's Compensation insurance classification/rate increase.	Disputed			\$14,765.00
U.S. Small Business Administration Attn: EIDL Loans 455 Market St. suite 600 San Francisco, CA 94105	Bankruptcy Dept. disastercustomerservice@sba.gov  (415) 744-6820	Economic Injury Disaster Loan secured by a blanket lien.		\$149,900.00	\$0.00	\$75,900.00
Vera Cort, Trustee/Landlord 757 3rd Avenue San Francisco, CA 94189	Mark R. Meyer, Esq; mm@losch-ehrlich.com  cortpropertiesvc@gmail.com; cortproperties@gmai.com (415) 684-8885	Lease rejection damages re: 2044 Fillmore St. 2nd Floor, San Francisco, CA 94115.	Unliquidated Disputed			\$350,000.00

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206Sum Summary of Assets and Liabilities for Non-Individuals

12/15

### Part 1: Summary of Assets

#### 1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)

##### 1a. Real property:

Copy line 88 from Schedule A/B..... \$ 0.00

##### 1b. Total personal property:

Copy line 91A from Schedule A/B..... \$ 756,842.79

##### 1c. Total of all property:

Copy line 92 from Schedule A/B..... \$ 756,842.79

### Part 2: Summary of Liabilities

#### 2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D..... \$ 149,900.00

#### 3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

##### 3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 5a of Schedule E/F..... \$ 1,424,981.53

##### 3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F..... +\$ 1,051,983.48

#### 4. Total liabilities .....

Lines 2 + 3a + 3b

\$ 2,626,865.01

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206A/B

### Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

1. Does the debtor have any cash or cash equivalents?

No. Go to Part 2.

Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

2. Cash on hand

\$500.00

3. Checking, savings, money market, or financial brokerage accounts (*Identify all*)

Name of institution (bank or brokerage firm)

Type of account

Last 4 digits of account number

3.1. Wells Fargo Bank: PO Box 6995,  
Portland, OR 97228

Business Checking

5250

\$49,844.04

3.2. Wells Fargo Bank: PO Box 6995,  
Portland, OR 97228

Business Savings

6773

\$612,573.75

3.3. Bank of Marin Bancorp: 504 Redwood  
Blvd, Novato, CA 94947

Business Checking

9901

\$2,500.00

4. Other cash equivalents (*Identify all*)

5. Total of Part 1.

\$665,417.79

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

**Part 2: Deposits and Prepayments**

6. Does the debtor have any deposits or prepayments?

No. Go to Part 3.

Yes Fill in the information below.

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit

Official Form 206A/B

Schedule A/B Assets - Real and Personal Property

page 1

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Best Case Bankruptcy

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Debtor International Orange Spa, Inc. Case number (*If known*) \_\_\_\_\_  
Name \_\_\_\_\_

7.1. **Security deposit held by Lessor, Vera Cort, Trustee/Landlord, 757 3rd Avenue, San Francisco CA 94189; for Debtor's business property where Debtor is Lessee, located at: 2044 Fillmore Street, 2nd floor, San Francisco, CA 94115** \$14,448.00

7.2. **Security deposit held by Lessor, Marin County Mart, LLC c/o J.S. Rosenfield & Co., 921 Montana Ave, Attn: James S. Rosenfield, Santa Monica CA 90403; for Debtor's business property where Debtor is Lessee, located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939.** \$10,000.00

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**  
Description, including name of holder of prepayment

9. **Total of Part 2.** **\$24,448.00**  
Add lines 7 through 8. Copy the total to line 81.

**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.  
 Yes Fill in the information below.

**Part 4: Investments**

13. Does the debtor own any investments?

- No. Go to Part 5.  
 Yes Fill in the information below.

**Part 5: Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.  
 Yes Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials				
20. Work in progress				
21. Finished goods, including goods held for resale Retail inventory of finished goods for sale located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939.	N/A	Unknown	Recent cost	<u><b>\$48,527.00</b></u>

22. Other inventory or supplies

23. **Total of Part 5.** **\$48,527.00**  
Add lines 19 through 22. Copy the total to line 84.

24. Is any of the property listed in Part 5 perishable?  
 No

Debtor International Orange Spa, Inc. \_\_\_\_\_ Case number (*If known*) \_\_\_\_\_  
Name \_\_\_\_\_

Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

No

Yes. Book value \_\_\_\_\_ Valuation method \_\_\_\_\_ Current Value \_\_\_\_\_

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

No

Yes

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

No. Go to Part 7.

Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

No. Go to Part 8.

Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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39. **Office furniture**  
**Office furniture located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939**  
**10 Massage Tables: \$5,000**  
**Lounge/Deck funiture: \$1,000**  
**Retail tables and benches: \$500** \_\_\_\_\_ **Unknown** \_\_\_\_\_ **Replacement** \_\_\_\_\_ **\$6,500.00** \_\_\_\_\_

40. **Office fixtures**  
**Office fixtures located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939**  
**Chandelier \$3,500**  
**2 Vintage Lamps \$500** \_\_\_\_\_ **Unknown** \_\_\_\_\_ **Replacement** \_\_\_\_\_ **\$4,000.00** \_\_\_\_\_

41. **Office equipment, including all computer equipment and communication systems equipment and software**  
**Computer equipment located at 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939.**  
**5 Management Laptops: \$3,750**  
**3 Office Printers: \$400**  
**5 Monitors/Harddrives: \$750** \_\_\_\_\_ **Unknown** \_\_\_\_\_ **Replacement** \_\_\_\_\_ **\$3,900.00** \_\_\_\_\_

42. **Collectibles** Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.** \_\_\_\_\_ **\$14,400.00** \_\_\_\_\_  
Add lines 39 through 42. Copy the total to line 86.

44. Is a depreciation schedule available for any of the property listed in Part 7?

Official Form 206A/B

Schedule A/B Assets - Real and Personal Property

page 3

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Debtor International Orange Spa, Inc. \_\_\_\_\_ Case number (*If known*) \_\_\_\_\_  
Name \_\_\_\_\_

- No  
 Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- No  
 Yes

**Part 8: Machinery, equipment, and vehicles**

46. Does the debtor own or lease any machinery, equipment, or vehicles?

No. Go to Part 9.

Yes Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles  47.1. Leased Vehicle: 2019 Mazda CX-5 Utility 4D Touring 2WD I4 in good condition; Mileage = 11,000; NADA Average trade-in value = \$20,950.00; Vehicle is leased to Debtor who holds legal title only and has no equitable (0%) ownership interest in vehicle; Vehicle will be returned to Lessor upon lease completion.	\$20,950.00	Comparable sale	\$0.00

48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

49. Aircraft and accessories

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)  
Spa equipment located at: 2421 Larkspur  
Landing Circle, Ste. 43, Larkspur, CA 94939

10 Oxygen Machines : \$2,500 8 Microderm Machines: \$400 10 Steamers: \$500 10 Mag Lights \$250	Unknown	Replacement	\$3,650.00
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51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$3,650.00

52. Is a depreciation schedule available for any of the property listed in Part 8?

- No  
 Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No  
 Yes

**Part 9: Real property**

54. Does the debtor own or lease any real property?

Debtor International Orange Spa, Inc.  
Name

Case number (*If known*) \_\_\_\_\_

- No. Go to Part 10.  
 Yes Fill in the information below.

**Part 10: Intangibles and intellectual property**

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.  
 Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets			
61. Internet domain names and websites			
62. Licenses, franchises, and royalties			
63. Customer lists, mailing lists, or other compilations			
64. Other intangibles, or intellectual property			
65. Goodwill <u>Trade name, goodwill and other intangibles</u>	<u>Unknown</u>	<u>N/A</u>	<u>Unknown</u>

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

**\$0.00**

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No  
 Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No  
 Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No  
 Yes

**Part 11: All other assets**

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.  
 Yes Fill in the information below.

- |  | Current value of debtor's interest |
|--|------------------------------------|
| 71. Notes receivable<br>Description (include name of obligor)  |                                    |
| 72. Tax refunds and unused net operating losses (NOLs)<br>Description (for example, federal, state, local) |                                    |
| 73. Interests in insurance policies or annuities   |                                    |

**Current value of debtor's interest**

Debtor International Orange Spa, Inc. \_\_\_\_\_ Case number (*If known*) \_\_\_\_\_  
Name \_\_\_\_\_

74. Causes of action against third parties (whether or not a lawsuit has been filed) \_\_\_\_\_

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims \_\_\_\_\_

76. Trusts, equitable or future interests in property \_\_\_\_\_

77. Other property of any kind not already listed *Examples:* Season tickets, country club membership  
**Cleaning supplies located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939** \$250.00

**Office supplies located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939.** \$150.00

**Miscellaneous personal property of no realizable value abandoned in place at San Francisco business location:  
2044 Fillmore Street, 2nd Floor, 94115** \$0.00

78. **Total of Part 11.** \$400.00  
Add lines 71 through 77. Copy the total to line 90.

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**  
 No  
 Yes

Debtor International Orange Spa, Inc.  
Name

Case number (*If known*) \_\_\_\_\_

Part 12: **Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$665,417.79</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$24,448.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$0.00</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$48,527.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$14,400.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$3,650.00</u>	
88. Real property. <i>Copy line 56, Part 9.....&gt;</i>		<u>\$0.00</u>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$0.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	<u>+ \$400.00</u>	
91. Total. Add lines 80 through 90 for each column	<u><b>\$756,842.79</b></u>	<u>+ 91b. \$0.00</u>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<u><b>\$756,842.79</b></u>

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206D

### Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.  
 Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim	Column B Value of collateral that supports this claim
2.1	<b>Bank of Marin</b> Creditor's Name <b>Attn: Bankruptcy</b> <b>PO Box L</b> <b>Novato, CA 94948-2039</b> Creditor's mailing address  <b>N/A</b> Creditor's email address, if known  <b>Date debt was incurred</b> <b>3/2020</b> Last 4 digits of account number <b>0304</b> Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien <b>Line of Credit issued, yet to be accessed.</b>  Describe the lien <b>Line of Credit</b> Is the creditor an insider or related party? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out Schedule H: Codebtors (Official Form 206H)  As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$0.00</b>  <b>\$0.00</b>
2.2	<b>U.S. Small Business Administration</b> Creditor's Name <b>Attn: EIDL Loans</b> <b>455 Market St. suite 600</b> <b>San Francisco, CA 94105</b> Creditor's mailing address  <b>disastercustomerservice@sba.gov</b> Creditor's email address, if known  <b>Date debt was incurred</b> <b>6/15/2020</b> Last 4 digits of account number <b>7910</b> Do multiple creditors have an interest in the same property?	Describe debtor's property that is subject to a lien <b>Economic Injury Disaster Loan secured by a blanket lien.</b>  Describe the lien <b>Secured Loan With Lien On Business Assets</b> Is the creditor an insider or related party? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out Schedule H: Codebtors (Official Form 206H)  As of the petition filing date, the claim is: Check all that apply	<b>\$149,900.00</b>  <b>\$74,000.00</b>

Debtor International Orange Spa, Inc.

Name

Case number (if known)

No

Contingent

Yes. Specify each creditor,  
including this creditor and its relative  
priority.

Unliquidated  
 Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any. \$149,900.00

**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did  
you enter the related creditor?

Last 4 digits of  
account number for  
this entity

**Corporation Service Company**  
801 Adlai Stevenson Drive  
Springfield, IL 62703-4261

Line 2.2

**U.S. Small Business Administration**  
Attn: Office of Disaster Assistance  
14925 Kingsport Road  
Fort Worth, TX 76155

Line 2.2

**U.S. Small Business Administration**  
Attn: Bankruptcy  
10737 Gateway West, 11300  
El Paso, TX 79935

Line 2.2

**U.S. Small Business Administration**  
Attn: Director, RMD  
409 3rd St., SW  
Washington, DC 20416

Line 2.2

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206E/F

### Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

#### Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.  
 Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
2.1 Priority creditor's name and mailing address <b>Alana Joyful Simpson 2182 Vicksburg Ave Oakland, CA 94601</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$146.85</b> <b>\$146.85</b>
Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>	
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.2 Priority creditor's name and mailing address <b>Ashlee French 2140 20th St #5 San Francisco, CA 94107</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$167.54</b> <b>\$167.54</b>
Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>	
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
2.3	Priority creditor's name and mailing address <b>CA Franchise Tax Board</b> <b>Attn: Corporate Bankruptcy</b> <b>PO Box 942857</b> <b>Sacramento, CA 94257-0050</b>	As of the petition filing date, the claim is:  <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred	\$0.00      \$0.00
		Basis for the claim: <b>N/A</b>
		<b>Notice only</b>
	Last 4 digits of account number	Is the claim subject to offset?
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.4	Priority creditor's name and mailing address <b>Casey Des Rosier</b> <b>604 Bush St #406</b> <b>San Francisco, CA 94108</b>	As of the petition filing date, the claim is:  <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred	\$270.40      \$270.40
	<b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset?
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.5	Priority creditor's name and mailing address <b>EDD-California Employee</b> <b>Development Dept</b> <b>PO Box 826846</b> <b>Sacramento, CA 94246</b>	As of the petition filing date, the claim is:  <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred	\$0.00      \$0.00
		Basis for the claim: <b>N/A</b>
		<b>Notice only</b>
	Last 4 digits of account number	Is the claim subject to offset?
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.6	Priority creditor's name and mailing address <b>Erin Moens</b> <b>2291 Guerneville Rd #2</b> <b>Santa Rosa, CA 95403</b>	As of the petition filing date, the claim is:  <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred	\$76.58      \$76.58
	<b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset?
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	Case number (if known)		
2.7 Priority creditor's name and mailing address <b>Gabriel McVay</b> <b>PO Box 3283</b> <b>Fairfield, CA 94533</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$413.83</b>	<b>\$413.83</b>
Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>		
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.8 Priority creditor's name and mailing address <b>Gena Price</b> <b>625 Furlong Rd.</b> <b>Sebastopol, CA 95472</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$788.40</b>	<b>\$788.40</b>
Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>		
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.9 Priority creditor's name and mailing address <b>Gift Certificates</b> <b>Various Holders</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$1,400,000.00</b>	<b>\$1,400,000.00</b>
Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>Unliquidated gift certificates</b>		
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (7)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.10 Priority creditor's name and mailing address <b>Internal Revenue Service</b> <b>Central Insolvency Section</b> <b>PO Box 7346</b> <b>Philadelphia, PA 19101</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<b>\$0.00</b>	<b>\$0.00</b>
Date or dates debt was incurred	Basis for the claim: <b>N/A</b>		
Notice only			
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
2.11	Priority creditor's name and mailing address <b>Internal Revenue Service</b> <b>Centralized Lien Unit Division</b> <b>Cincinnati IRS Campus</b> <b>PO Box 145595</b> <b>Cincinnati, OH 45250-5595</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred	\$0.00 \$0.00
Basis for the claim: <b>N/A</b>		
<b>Notice only</b>		
Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.12	Priority creditor's name and mailing address <b>Jeff Pontillo</b> <b>1442 A. Walnut St #104</b> <b>Berkeley, CA 94709</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	\$1,861.70 \$1,861.70
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		Basis for the claim: <b>PTO/Benefits.</b>
		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.13	Priority creditor's name and mailing address <b>Jenefer Hernandez</b> <b>4308 Jenkins Way</b> <b>Richmond, CA 94806</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	\$314.16 \$314.16
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		Basis for the claim: <b>PTO/Benefits.</b>
		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.14	Priority creditor's name and mailing address <b>Jennifer Gallegos</b> <b>10 Milland Dr Apt 41</b> <b>Mill Valley, CA 94941</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	\$12,406.52 \$12,406.52
Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		Basis for the claim: <b>PTO/Benefits.</b>
		Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
2.15	Priority creditor's name and mailing address <b>Kelly Mckonenn</b> <b>11 South Knoll Road</b> <b>Mill Valley, CA 94941</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.16	Priority creditor's name and mailing address <b>Maria Cristina Mcilroy</b> <b>2140 20th St #5</b> <b>San Francisco, CA 94107</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.17	Priority creditor's name and mailing address <b>Marissa Carter</b> <b>770 41st Ave</b> <b>San Francisco, CA 94121</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
2.18	Priority creditor's name and mailing address <b>Muhabere Vila</b> <b>320 Ned's Way</b> <b>Belvedere Tiburon, CA 94920</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b> Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
2.19	Priority creditor's name and mailing address <b>Nancy Chavarria Mata</b> <b>1704 Lincoln Ave #10</b> <b>San Rafael, CA 94901</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		
2.20	Priority creditor's name and mailing address <b>Regina Miller</b> <b>1106 Bush. St. #602</b> <b>San Francisco, CA 94109</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		
2.21	Priority creditor's name and mailing address <b>Ryan DeMatteo</b> <b>PO Box 176</b> <b>San Geronimo, CA 94963</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		
2.22	Priority creditor's name and mailing address <b>Sabrina O'Connell</b> <b>1050 Court St #313</b> <b>San Rafael, CA 94901</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
2.23	Priority creditor's name and mailing address <b>Seda Poghosyan</b> <b>7025 California St #301</b> <b>San Francisco, CA 94121</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		
2.24	Priority creditor's name and mailing address <b>Shalaya Cherry</b> <b>1801 East Rimrock Rd.</b> <b>Barstow, CA 92311</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		
2.25	Priority creditor's name and mailing address <b>Tegan Ford</b> <b>999 Broadway St Apt 8</b> <b>San Francisco, CA 94133</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred <b>Various dates</b>	Basis for the claim: <b>PTO/Benefits.</b>
	Last 4 digits of account number <b>N/A</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (5)		

**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

	Amount of claim	
3.1	Nonpriority creditor's name and mailing address <b>Cross River Bank</b> <b>Attn: Bankruptcy</b> <b>885 Teaneck Road</b> <b>Teaneck, NJ 07666</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date(s) debt was incurred <b>4/30/2020</b>	Basis for the claim: <b>SBA Loan made through the Paycheck Protection Program (PPP).</b>
	Last 4 digits of account number <b>7306</b>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	<b>International Orange Spa, Inc.</b>	Case number (if known)
Name		
3.2	Nonpriority creditor's name and mailing address <b>Markel Corporation</b> <b>Attn: Bankruptcy</b> <b>4521 Highwoods Parkway</b> <b>Glen Allen, VA 23068</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <b>\$14,765.00</b>
	<input type="checkbox"/> Contingent	
	<input type="checkbox"/> Unliquidated	
	<input checked="" type="checkbox"/> Disputed	
	<b>Basis for the claim: Worker's Compensation insurance classification/rate increase.</b>	
	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
3.3	Nonpriority creditor's name and mailing address <b>Melissa Ferst</b> <b>65 Hermit Lane</b> <b>Kentfield, CA 94904</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <b>\$124,611.48</b>
	<input type="checkbox"/> Contingent	
	<input type="checkbox"/> Unliquidated	
	<input type="checkbox"/> Disputed	
	<b>Basis for the claim: Loan to Debtor</b>	
	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
3.4	Nonpriority creditor's name and mailing address <b>Vera Cort, Trustee/Landlord</b> <b>757 3rd Avenue</b> <b>San Francisco, CA 94189</b>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <b>\$350,000.00</b>
	<input type="checkbox"/> Contingent	
	<input checked="" type="checkbox"/> Unliquidated	
	<input checked="" type="checkbox"/> Disputed	
	<b>Basis for the claim: Lease rejection damages re: 2044 Fillmore St. 2nd Floor, San Francisco, CA 94115.</b>	
	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

### Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	<b>Cross River Bank</b> <b>Attn: Loan Servicing Department</b> <b>400 Kelby Street, 14th Floor</b> <b>Fort Lee, NJ 07024</b>	Line <u>3.1</u>	—
		<input type="checkbox"/> Not listed. Explain _____	
4.2	<b>Losch Ehrlich &amp; Meyer, Attorneys at Law</b> <b>Attn: Mark R. Meyer, Esq.</b> <b>750 Battery Street</b> <b>Suite 750</b> <b>San Francisco, CA 94111</b>	Line <u>3.4</u>	—
		<input type="checkbox"/> Not listed. Explain _____	
4.3	<b>Office of Management and Budget</b> <b>Attn: SBA Desk Officer</b> <b>New Executive Office Building</b> <b>Rm. 10202</b> <b>Washington, DC 20503</b>	Line <u>3.1</u>	—
		<input type="checkbox"/> Not listed. Explain _____	
4.4	<b>U.S. Small Business Administration</b> <b>Attn: Director, RMD</b> <b>409 3rd St., SW</b> <b>Washington, DC 20416</b>	Line <u>3.1</u>	—
		<input type="checkbox"/> Not listed. Explain _____	
4.5	<b>U.S. Small Business Administration</b> <b>Attn: PPP Loans</b> <b>455 Market St. suite 600</b> <b>San Francisco, CA 94105</b>	Line <u>3.1</u>	—
		<input type="checkbox"/> Not listed. Explain _____	

Debtor International Orange Spa, Inc.  
Name \_\_\_\_\_

Case number (if known) \_\_\_\_\_

**Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2

Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ 1,424,981.53
5b.	+ \$ 1,051,983.48
5c.	\$ 2,476,965.01

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206G

### Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest

120 month Commercial Lease that began 4/1/2016 for Debtor's business property where Debtor is Lessee, located at: 2421 Larkspur Landing Circle, Ste. 43, Larkspur, CA 94939. Monthly contract rent = \$17,476.83; Lessor holds a security deposit in the amount of \$10,000.00.

Rent payments are in arrears dating back to 03/01/2020; Past due amount through 10/1/2020 rent = \$115,573.18. 5 years 6 months

State the term remaining

Marin County Mart, LLC  
c/o J.S. Rosenfield & Co.  
921 Montana Ave  
Attn: James S. Rosenfield.  
Santa Monica, CA 90403

List the contract number of any government contract

N/A

**Additional Page if You Have More Contracts or Leases****2. List all contracts and unexpired leases**

**State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.2. State what the contract or lease is for and the nature of the debtor's interest

**36 month Vehicle lease that began 09/2019; Monthly contract pmt. = \$336.76; No arrears. Leased Vehicle: 2019 Mazda CX-5 Utility 4D Touring 2WD I4 in good condition; Mileage = 11,000; NADA Average trade-in value = \$20,950.00.**

**Vehicle is leased to Debtor who holds legal title only and has no equitable (0%) ownership interest in vehicle; Vehicle will be returned to Lessor upon lease completion; Lease to be assumed.**

**1 year 11 months**

State the term remaining

**Mazda Capital Services  
Attn: Bankruptcy  
PO Box 78058  
Phoenix, AZ 85062**

List the contract number of any government contract

**Mazda acct. # = x6185**

2.3. State what the contract or lease is for and the nature of the debtor's interest

**120 month Commercial Lease extension that began 1/1/2018 (Original lease began 2/21/2013 and was extended on 4/21/2017) for Debtor's business property where Debtor is Lessee, located at: 2044 Fillmore Street, 2nd floor, San Francisco, CA 94115. Monthly contract rent = \$13,358.00; Lessor holds a security deposit in the amount of \$14,448.00; Rent payments are in arrears and Debtor wishes to reject lease.**

**8 years 2 months**

State the term remaining

**Vera Cort, Trustee/Landlord  
757 3rd Avenue  
San Francisco, CA 94118**

List the contract number of any government contract

**N/A**

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 206H Schedule H: Your Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

### 1. Do you have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.  
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

	Name	Mailing Address	Name	Check all schedules that apply:
2.1		Street _____		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
		City      State      Zip Code _____		
2.2		Street _____		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
		City      State      Zip Code _____		
2.3		Street _____		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
		City      State      Zip Code _____		
2.4		Street _____		<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
		City      State      Zip Code _____		

Fill in this information to identify the case:

Debtor name International Orange Spa, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

Check if this is an amended filing

## Official Form 207

### Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

#### Part 1: Income

##### 1. Gross revenue from business

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue  
Check all that apply

Gross revenue  
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:  
From 1/01/2020 to Filing Date

Operating a business

\$514,767.00

Other \_\_\_\_\_

For prior year:  
From 1/01/2019 to 12/31/2019

Operating a business

\$4,003,186.00

Other \_\_\_\_\_

For year before that:  
From 1/01/2018 to 12/31/2018

Operating a business

\$3,928,735.00

Other \_\_\_\_\_

##### 2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from  
each source  
(before deductions and  
exclusions)

#### Part 2: List Certain Transfers Made Before Filing for Bankruptcy

##### 3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer  
Check all that apply

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer Check all that apply
3.1. <b>Wells Fargo Business Correspondence</b> Attention: Bankruptcy PO Box 29482 Acct # ending 6712 Phoenix, AZ 85038	10/7/2020:  \$8,000.00 10/4/2020:  \$4,512.51 09/1/2020:  \$4,161.55 08/3/2020:  \$5,948.44	\$22,622.50	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>Business credit card payments</u>
3.2. <b>Wells Fargo Business Correspondence</b> Attn: Bankruptcy PO Box 29482 Acct # ending 8539 Phoenix, AZ 85038	10/07/2020:  \$15,000.00 10/04/2020:  \$8,683.62 09/24/2020:  \$5,000.00 09/14/2020:  \$5,000.00 09/01/2020:  \$6,316.91 08/03/2020:  \$3,375.64	\$43,376.17	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>Business credit card payments</u>
3.3. <b>Employees of International Orange Inc.</b> Various Listed on Schedule E	10/10/2020:  \$47,580.41 (Prepayment of 10/25/2020 payroll) 10/10/2020:  \$35,081.72 (Regular payroll for 9/30/2020 pay period end date) 09/25/2020:  \$21,637.49 (Regular payroll for 9/15/2020 pay period end date) 09/10/2020:  \$35,157.42 (Regular payroll for 08/31/2020 pay period end date)	\$139,457.04	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>Employee Payroll</u>
<i>*Only payments in last 90 days.</i>			

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Melissa Ferst 65 Hermit Lane Kentfield, CA 94904 President/100% Shareholder	10/1/2019 - 9/30/2020	\$147,829.40	Salary: \$30,502.47 Dividend Distributions: \$89,000.00 Health Insurance Benefits paid: \$ 28,266.93 Simple IRA Company Match: \$60.00

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property
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**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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**Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. (JESSIE) MAE SAWYER VS. INTERNATIONAL ORANGE SPA, INC. CSM20862409	Money; Suing for "Abuse of at will employment clause"	Superior Court of California San Francisco County 400 McCallister Street San Francisco, CA 94102	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

\*Judgment in favor of Defendant/Debtor; Balance owed to Plaintiff = \$0.00

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None**Part 4: Certain Gifts and Charitable Contributions**

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

 None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. <b>Cashmere Foundation 314 Carrera Drive Mill Valley, CA 94941</b>	<b>Cash donations when affordable.</b>	<b>Intermittently</b>	<b>\$4,420.00</b>
<b>Recipients relationship to debtor</b> None			
9.2. <b>Reed School Foundation 1199 Tiburon Blvd. Belvedere Tiburon, CA 94920</b>	<b>Cash donations when affordable</b>	<b>Intermittently</b>	<b>\$519.95</b>
<b>Recipients relationship to debtor</b> None			

**Part 5: Certain Losses**

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

 None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		

**Part 6: Certain Payments or Transfers**

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

 None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. <b>St. James Law, P.C. Michael St. James, Esq. 22 Battery Street, Suite 888 San Francisco, CA 94111</b>	<b>Attorney fees: \$5,000.00 paid pre-filing Attorney Retainer: \$50,000.00</b>	<b>09/25/2020; 10/8/2020</b>	<b>\$55,000.00</b>
<b>Email or website address</b> <b>michael@stjames-law.com</b>			
<b>Who made the payment, if not debtor?</b>			

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.2. <b>Bachecki, Crom &amp; Co., LLP</b> Jay D. Crom, CPA/ABV/CFF, CIRA, CFE 400 Oyster Point Blvd. Ste. 106 South San Francisco, CA 94080	Bankruptcy/Tax Accountant Retainer fee: <b>\$5,000.00</b>	<b>10/8/2020</b>	<b>\$5,000.00</b>

Email or website address  
**jcrom@bachcrom.com**

Who made the payment, if not debtor?

**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.  
 Do not include transfers already listed on this statement.

None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
-------------------------	-----------------------------------	---------------------------	-----------------------

**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
-----------------------------------	--	------------------------	-----------------------

**Part 7: Previous Locations**

**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To
14.1. <b>2044 Fillmore Street 2nd Floor San Francisco, CA 94115</b>	<b>06/01/2001 - 10/7/2020</b>

**Part 8: Health Care Bankruptcies**

**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

No. Go to Part 9.

Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

**Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

- No.  
 Yes. State the nature of the information collected and retained.

**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**

- No. Go to Part 10.  
 Yes. Does the debtor serve as plan administrator?

- No Go to Part 10.  
 Yes. Fill in below:

Name of plan

**American Funds**Employer identification number of the plan  
EIN: **39-6971035**

Has the plan been terminated?

- No  
 Yes

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
--	---------------------------------	-------------------------------	--	---

**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
---	--	-----------------------------	-----------------------

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
---------------------------	-----------------------------------	-----------------------------	-----------------------

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do Official Form 207

page 6

not list leased or rented property.

None

#### **Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No.  
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	----------------------------------	--------------------	----------------

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	------------------------------------	-----------------------------	----------------

24. Has the debtor notified any governmental unit of any release of hazardous material?

- No.  
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	------------------------------------	-----------------------------	----------------

#### **Part 13: Details About the Debtor's Business or Connections to Any Business**

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
-----------------------	-------------------------------------	--	------------------------

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

Name and address	Date of service From-To
26a.1. <b>Kopsa Otte Associates LLC</b> Certified Public Accountant 306 E 7th St. York, NE 68467	1/2010 - present

**Name and address****Date of service  
From-To**

01/2015 - present

26a.2. **Ryan DeMatteo**  
**Bookkeeper/International Orange Employee**  
**2421 Larkspur Landing Circle**  
**Ste. 43**  
**Larkspur, CA 94939**

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

**Name and address****If any books of account and records are unavailable, explain why**

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

**Name and address****27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

No

Yes. Give the details about the two most recent inventories.

**Name of the person who supervised the taking of the inventory**

**Date of inventory**

**The dollar amount and basis (cost, market, or other basis) of each inventory**

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

<b>Name</b>	<b>Address</b>	<b>Position and nature of any interest</b>	<b>% of interest, if any</b>
Melissa Ferst	65 Hermit Lane Kentfield, CA 94904	President	100%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

No

Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No

Yes. Identify below.

**Name and address of recipient**

**Amount of money or description and value of property**

**Dates**

**Reason for providing the value**

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 Melissa Ferst 65 Hermit Lane Kentfield, CA 94904	Salary: \$30,502.47 Dividend Distributions: \$89,000.00 Health Insurance Benefits paid: \$28,266.93 Simple IRA Company Match: \$60.00	10/1/2019 - 9/30/2020	Owner's compensation
<b>Relationship to debtor</b> <u>President/100% Shareholder</u>			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No  
 Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No  
 Yes. Identify below.

Name of the pension fund

Employer Identification number of the parent corporation

American Funds  
PO BOX 6007  
Indianapolis, IN 46206-6007

EIN: Simple IRA Plan EIN = 39-6971035

#### Part 14: Signature and Declaration

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.  
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 11, 2020

/s/ **Melissa Ferst**

Signature of individual signing on behalf of the debtor

**Melissa Ferst**

Printed name

Position or relationship to debtor President

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- No  
 Yes

**United States Bankruptcy Court**  
**Northern District of California**

In re International Orange Spa, Inc.

Debtor(s)

Case No.

Chapter 11

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Melissa Ferst 65 Hermit Lane Kentfield, CA 94904</b>	<b>Common Stock 100%</b>		<b>Ownership</b>

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date October 11, 2020

Signature /s/ Melissa Ferst  
Melissa Ferst

*Penalty for making a false statement of concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA**

In re

**International Orange Spa, Inc.**

Case No.

Debtor(s). /

**CREDITOR MATRIX COVER SHEET**

I declare that the attached Creditor Mailing Matrix, consisting of 6 sheets, contains the correct, complete and current names and addresses of all priority, secured and unsecured creditors listed in debtor's filing and that this matrix conforms with the Clerk's promulgated requirements.

DATED: **October 11, 2020**

**/s/ Michael St. James**

\_\_\_\_\_  
Signature of Debtor's Attorney or Pro Per Debtor

Alana Joyful Simpson  
2182 Vicksburg Ave  
Oakland, CA 94601

Ashlee French  
2140 20th St #5  
San Francisco, CA 94107

Bank of Marin  
Attn: Bankruptcy  
PO Box L  
Novato, CA 94948-2039

CA Franchise Tax Board  
Attn: Corporate Bankruptcy  
PO Box 942857  
Sacramento, CA 94257-0050

Casey Des Rosier  
604 Bush St #406  
San Francisco, CA 94108

Corporation Service Company  
801 Adlai Stevenson Drive  
Springfield, IL 62703-4261

Cross River Bank  
Attn: Bankruptcy  
885 Teaneck Road  
Teaneck, NJ 07666

Cross River Bank  
Attn: Loan Servicing Department  
400 Kelby Street, 14th Floor  
Fort Lee, NJ 07024

EDD-California Employee Development Dept  
PO Box 826846  
Sacramento, CA 94246

Erin Moens  
2291 Guerneville Rd #2  
Santa Rosa, CA 95403

Gabriel McVay  
PO Box 3283  
Fairfield, CA 94533

Gena Price  
625 Furlong Rd.  
Sebastopol, CA 95472

Gift Certificates  
Various Holders

Internal Revenue Service  
Central Insolvency Section  
PO Box 7346  
Philadelphia, PA 19101

Internal Revenue Service  
Centralized Lien Unit Division  
Cincinnati IRS Campus  
PO Box 145595  
Cincinnati, OH 45250-5595

Jeff Pontillo  
1442 A. Walnut St #104  
Berkeley, CA 94709

Jenefer Hernandez  
4308 Jenkins Way  
Richmond, CA 94806

Jennifer Gallegos  
10 Milland Dr Apt 41  
Mill Valley, CA 94941

Kelly Mckonenn  
11 South Knoll Road  
Mill Valley, CA 94941

Losch Ehrlich & Meyer, Attorneys at Law  
Attn: Mark R. Meyer, Esq.  
750 Battery Street  
Suite 750  
San Francisco, CA 94111

Maria Cristina Mcilroy  
2140 20th St #5  
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Marin County Mart, LLC  
c/o J.S. Rosenfield & Co.  
921 Montana Ave  
Attn: James S. Rosenfield.  
Santa Monica, CA 90403

Markel Corporation  
Attn: Bankruptcy  
4521 Highwoods Parkway  
Glen Allen, VA 23068

Marrisa Carter  
770 41st Ave  
San Francisco, CA 94121

Mazda Capital Services  
Attn: Bankruptcy  
PO Box 78058  
Phoenix, AZ 85062

Melissa Ferst  
65 Hermit Lane  
Kentfield, CA 94904

Muhabere Vila  
320 Ned's Way  
Belvedere Tiburon, CA 94920

Nancy Chavarria Mata  
1704 Lincoln Ave #10  
San Rafael, CA 94901

Office of Management and Budget  
Attn: SBA Desk Officer  
New Executive Office Building  
Rm. 10202  
Washington, DC 20503

Regina Miller  
1106 Bush. St. #602  
San Francisco, CA 94109

Ryan DeMatteo  
PO Box 176  
San Geronimo, CA 94963

Sabrina O'Connell  
1050 Court St #313  
San Rafael, CA 94901

Seda Poghosyan  
7025 California St #301  
San Francisco, CA 94121

Shalaya Cherry  
1801 East Rimrock Rd.  
Barstow, CA 92311

Tegan Ford  
999 Broadway St Apt 8  
San Francisco, CA 94133

U.S. Small Business Administration  
Attn: EIDL Loans  
455 Market St. suite 600  
San Francisco, CA 94105

U.S. Small Business Administration  
Attn: Director, RMD  
409 3rd St., SW  
Washington, DC 20416

U.S. Small Business Administration  
Attn: PPP Loans  
455 Market St. suite 600  
San Francisco, CA 94105

U.S. Small Business Administration  
Attn: Office of Disaster Assistance  
14925 Kingsport Road  
Fort Worth, TX 76155

U.S. Small Business Administration  
Attn: Bankruptcy  
10737 Gateway West, 11300  
El Paso, TX 79935

Vera Cort, Trustee/Landlord  
757 3rd Avenue  
San Francisco, CA 94189

**United States Bankruptcy Court**  
**Northern District of California**

In re International Orange Spa, Inc.

Debtor(s)

Case No.  
Chapter

11

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for International Orange Spa, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

■ None [*Check if applicable*]

**October 11, 2020**

Date

**/s/ Michael St. James**

**Michael St. James**

Signature of Attorney or Litigant  
Counsel for International Orange Spa, Inc.

**St. James Law, P.C.**

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San Francisco, CA 94111  
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